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Accountancy
The Keystone
of
Business Education

Chicago Central
College of Commerce
of
The Young Men's Christian Association
19 South La Salle Street
Telephone CENTral 6787

The Modern Accountant

Adequate accounting systems ascertain every cost, betray every factor of actual or potential loss and govern every transaction of modern business.

It has been said, "The language of business is figures, and the accountant is the interpreter." Every man who wishes to associate himself with the most important factors of business today can do it no better than through the study of accountancy.

For more than twenty years the Chicago Central College of Commerce has given courses in bookkeeping and accountancy for the men employed in Chicago's business and industrial organizations. These years have seen a constantly increasing recognition of the accountant by business organizations, legislatures and the courts, and as the accountant took on more vital responsibilities his training and education called for increased preparation.

In order to bring this course up to the most modern developments in the field of public and executive accounting, the Central College of Commerce, during the early part of last year, appointed a commission of accountants and educators and asked them to formulate changes and make additions to its former courses as seemed desirable in the light of modern needs.

The result is the new accountancy course which will give you the largest returns from your training and save your time through elimination of all non-essentials and unnecessary repetitions.

Ask for a Copy of the Yearbook, "Outlines of Business Education"

A complete description of the requirements for the B.C.S. degree and for the four-year diploma in Accountancy is given in the yearbook of the Central College of Commerce, "Outlines of Business Education," a complimentary copy of which is available upon request. This book also gives valuable information about the benefits and essentials of business education and a complete description of all of the courses offered.

The New Accountancy Course

As in the past, four years of study are required to secure the diploma in Accounting and prepare for the C.P.A. or Public Accountants examination.

The ever-increasing knowledge required by the accountant has caused the school to prepare an additional fifth year of study leading to the degree of Bachelor of Commercial Science. However, this degree is granted only to high school graduates; those who cannot meet the high school requirements will receive the accountancy diploma only.

Today, accountants may be divided into two large groups: Public Accountants, usually men who have passed the state examination and have the title "C.P.A.," and executive accountants who are connected with large business organizations and are known under the title of "Comptroller," "Auditor," and "Chief Accountant." The accountant is recognized as an important official in every firm and he must have a broad business training to measure up to his responsibilities.

The new course will train men for both of these fields. The first three years gives the general basic requirements of both of these groups. The third and fourth year permits specialization in Executive Accounting and Management, or in Public Accounting, depending upon the goal of the student.

Accounting for Production, Marketing and Credit Men

The first two courses, Accounting A-1 and A-2 will give you the basic principles of debit and credit, enable you to understand the simple accounting transactions and their relations to the other activities of the business and show you how to make up and interpret a balance sheet of a corporation. These two chains of accounting represent the minimum of accounting training which should be taken by an executive.

4-Year Diploma *and* 5-Year Degree Study Program in Accountancy

First Year

First Semester

Accounting A-1 and A-2 (Tuesday, 6:00-7:50 and Thursday, 6:00-7:50)

Business Economics (Thursday, 7:55-9:45)

Business Letters (Tuesday, 6:00-7:50 or Thursday, 6:00-7:50)

Second Semester

Accounting A-2 (Tuesday, 6:00-7:50 or Tuesday, 7:55-9:45)

Advanced Business Economics (Thursday, 6:00-7:50)

Business Writing (Tuesday, 7:55-9:45)

Second Year

First Semester

Accounting A-3 (Given in Fall Semester)

Financial Organization (Given in Fall Semester)

Law of Contracts and Agency (Tuesday, 6:00-7:50)

Second Semester

Accounting A-4 (Thursday, 6:00-7:50)

Business Organization (Thursday, 7:55-9:45)

Law of Partnerships and Corporations (Tuesday, 7:55-9:45)

Third Year

First Semester

Accounting A-5 (Given in Fall Semester)

Production Management (Given in Fall Semester)

Law of Negotiable Instruments (Given in Fall Semester)

Second Semester

Accounting A-6 (Tuesday, 6:00-7:50)

Business Finance (Tuesday, 7:55-9:45)

Law of Property, Debtor and Creditor, Bankruptcy (Tuesday, 6:00-7:50)

Fourth Year

First Semester

Principles of Auditing (Given in Fall Semester)

Principles of Cost Accounting (Given in Fall Semester)

Income Tax Law and Procedure (Given in Fall Semester)

Second Semester

Advanced Auditing (Not offered in 1925-26)

Advanced Cost Accounting (Thursday, 7:55-9:45)

Elective

Fifth Year

Required of all students for B.C.S. Degree

First Semester

Business Statistics and Graphs (Given in Fall Semester)

Management Control (Given in Fall Semester)

Elective

Second Semester

Practical Speaking (Tuesday, 7:55-9:45 or Thursday, 6:00-7:50)

Budgetary Control (Not offered in 1925-26)

Elective.

Electives

C. P. A. Problems (Not offered in 1925-26)

Principles of Merchandising and Marketing Practice (Given in Fall Semester)

Fundamentals of Investments (Thursday, 6:00-7:50)

Credits and Collections (Thursday, 6:00-7:50)

Starting Date of Course

All Tuesday classes will begin on February 9, 1926.

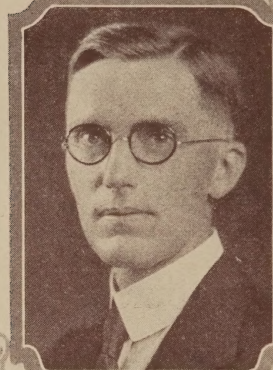
All Thursday classes will start on February 11, 1926.

Each course meets one evening a week for semester of 17 weeks, except the intensive course in first year accounting.

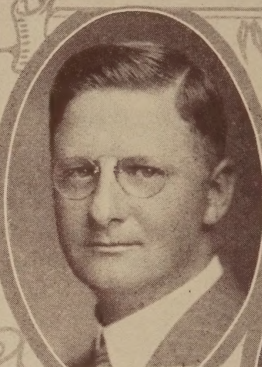
Free Practice and Coaching Class

On Saturday afternoon one of the assistant instructors conducts a practice class open to all students who have difficulty with their weekly problem assignment or who have missed one of the regular class sessions. The students attending this class will get special attention and assistance from the instructor. No extra charge is made for this class.

Advisory Comm



PAUL W. PINKERTON, C.P.A.
Member of Advisory Commission and Instructor in
Income Tax Law and Procedure
Ellis, Pinkerton and Co., Certified Public Accountants
Past Pres. of Ind. Assn. of Certified Public Accountants



H. C. GOETTSCHÉ, C.P.A.
Member of Advisory Commission
H. C. Goettsche and Company, Certified Public
Accountants



PAUL H. BECK, A.M., C.P.A.
Instructor in Accounting



JOHN R. BYLAND, B.C.S.
Instructor in Accounting
Author of the Y M C A Course of Accounting
Principles and Practice



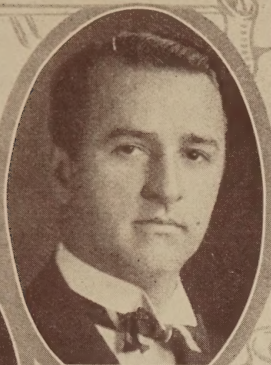
HARVEY
A.B., B.
Chairman of the Ac
Y M C A School o
in Account
Instructor School
Administration U

Class Sessions and Home Work

Every one of these subjects meets for seventeen sessions one night a week for a period of two hours, except the intensive course in first year accounting.

By following the regular course as outlined on this page, you will attend classes two evenings a week—Tuesday and Thursday evenings—four hours on one evening and two hours on the other. Schedule of classes is arranged so that students may take two courses in one evening, attending classes from 6:00 to 7:50 and from 7:55 to 9:45. To secure the most benefit from this class session, you should spend at least eight to ten hours a week on your problem assignments at home. Students may also carry two subjects or enroll for the accounting subjects alone depending upon the amount of time available for study.

ion and Faculty



ARTHUR PERROW

Member of Advisory Commission
Chief Accountant, Illinois Bell Telephone Co.;
formerly Supervisor of Accounting Methods,
American Telephone and Telegraph Company



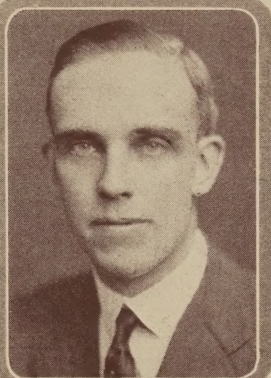
CHARLES O. PASSMORE, Ph.B., C.P.A.

Member of Advisory Commission and
Instructor in Accounting.
With Frazer and Torbet, Certified Public Accountants



PAUL O. DITTMAR, C.P.A.

Instructor in Auditing and Finance
Paul Dittmar and Company, Certified Public
Accountants



RALPH G. DAVIS, C.P.A.

Instructor in Cost Accounting
General Auditor of the Lacy Securities
Corporation

WAINES,
C.P.A.
ry Commission.
y Department.
area. Instructor
of Finance
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Elementary Accounting

Intensive Course

Tuesday and Thursday Evenings

6:00 - 7:50

MR. BECK, *Instructor*

This intensive course leads the student step by step from the simple to the more complicated phases of accounting. Practical problems are studied.

In this class, meeting four hours a week, it is possible to finish a year's course in one semester.



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Tuition and Fees

No annual registration fee is charged. All matriculation membership charges are included in the semester tuition fees.

Tuition fees for courses in the Chicago Central College of Commerce are computed on the basis of the number of subjects taken per semester.

One subject	\$27.50
Two subjects	41.00
Three subjects	51.00

The tuition for the regular Accountancy program consisting of three subjects as outlined in this folder would be \$51 for one semester.

Intensive Course in Elementary Accounting. The special intensive course in Elementary Accounting, meeting two evenings a week for one semester, costs \$41.00. This intensive four-hour course will be repeated in the summer term.

Part Payment Plan

While tuition payments are payable in advance, frank recognition is made of the fact that some students find it inconvenient to pay the full tuition at the beginning of the semester. To accommodate these men, a part payment plan has been devised whereby the student pays a portion of the tuition in cash and gives his personal note for the balance which is paid off in bi-weekly or monthly installments. To cover the cost of records and collection, a fee usually ranging from \$1.50 to \$3.00 is added, according to the number of subjects taken and the outstanding balance. The larger the cash or first payment, the lower will be the amount of this extra charge.

Those desiring to take advantage of this plan need only mention it at the time of registration—there is no red tape.

Mimeographed Lesson Material

The cost of special mimeographed lesson material for intensive course in Elementary Accounting is \$5.00.

Mimeograph fee for the course in Accounting A-2 is \$2.50.

Credit Certificate

Upon completion of the first two semesters of Accounting you may receive upon request a credit certificate signed by the instructor of the course, the Dean and the Director of the School.

Register Now

The office of the College of Commerce is open for information or registration every day from 9:00 A. M. to 9:00 P. M. and on Saturday afternoons until 5:00 o'clock.

Chicago Central College of Commerce
19 South La Salle Street Central 6787